

**STATUS OF THE CLAIMS:**

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5/22/06

1. (Currently Amended) A magnetic encoder mounted on a bearing unit, comprising:  
a reinforcing ring; and  
a multi-pole magnet for detecting the rotation speed thereof, wherein:  
said multi-pole magnet is attached to the outside surface of said reinforcing ring,  
and  
a protective cover made of magnetic rubber is adhesively and peelably attached to the surface of said multi-pole magnet by magnetic force attraction therebetween.

2. (Previously Presented) The magnetic encoder according to claim 1, wherein:  
said protective cover is provided with a handle.

3. (Canceled)

4. (Previously Presented) The magnetic encoder according to claim 1, wherein:  
said multi-pole magnet is attached to the outside surface of said reinforcing ring,  
and a film-shaped protective cover is attached to the surface of said multi-pole magnet.

5. (Previously Presented) The magnetic encoder according to claim 4, wherein:  
said protective cover is colored.

6. (Currently Amended) A bearing unit with an attached magnetic encoder mounted on the bearing unit, comprising :

a reinforcing ring , and  
a multi-pole magnet for detecting the rotation speed thereof, wherein:

said multi-pole magnet is attached to the outside surface of said reinforcing ring, and a protective cover made of magnetic rubber is and adhesively and peelably attached to the surface thereof; and

said protective cover is adapted to be removed from the surface of said multi-pole magnet after the magnetic encoder has been mounted on the bearing unit.

7. (Canceled)

8. (Previously Presented) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

said protective cover is provided with a handle.

9. (Canceled)

10. (Canceled)

11. (Previously Presented) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

said magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.

12. (Canceled)

13. (Canceled)

14. (Canceled)

15. (Canceled)

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16. (Canceled)

17. (Previously Presented) The magnetic encoder according to claim 1, wherein:  
said protective cover is made of magnetic rubber which was previously  
magnetized.

18. (Currently Amended) The magnetic encoder according to claim 1, wherein:  
said protective cover is colored for discriminating its ~~specie~~ species.